

Tips for Filling out OGE Form 450, Confidential Financial Disclosure Report

The following is a list of tips to help avoid common mistakes in filling out Form 450s.

- The form is due by **February 15th**.
- The form itself contains instructions and examples.
- Additional tips can be found at:
http://www.usoge.gov/forms/form_450_faqs/part1.aspx
- If you have questions at any time, please consult an ethics official at your local NASA Center legal office. *(A list of Center contacts is at the bottom of this list.)*

Questions in middle of First Page:

- There are questions on the first page. Read the instructions carefully. Check "no" if you have nothing to list in a particular Part.

PART I: ASSETS AND INCOME

In General:

- On Part I, you are filling out information for yourself, your spouse and dependent children. *(You may distinguish any entry for a family member by preceding it with (S) for spouse, (DC) for Dependent Child, (J) for jointly held.*

Ex: (S) Lockheed Martin

- The threshold for filling out PART I is if the asset:
 - has a value greater than \$1,000 at the end of the reporting period OR
 - the asset produced more than \$200 in income during the reporting period

Mutual Funds -

- **Do not list Diversified Mutual Funds.** *(This is a change in the new form.)*
Ex: Vanguard Total Stock Market Fund
- **List only Sector Funds.** *A Sector Fund is a mutual fund that concentrates its investments in an industry, business, single country other than the United States, or bonds of a single state within the United States.*

Ex: Vanguard Health Care Fund (List on form because all of the investments concentrate in a sector -- i.e., healthcare.); Fidelity Select Defense & Aerospace

Employment -

- Do not list "NASA" if you are a civil servant. (*You do not need to list Federal government employment.*)
- If you are an SGE or IPA detailee, list your employer.
- List your spouse's employer (*if you spouse made over \$1,000*)
- List any part-time jobs you hold outside of NASA (*Ex: Florida State Professor*)
Note that you will also have to list outside positions again in Part III.

Retirement Accounts -

- Do not list your Thrift Savings Plan. (*Federal Government retirement benefits do not have to be listed.*)
- If your retirement account contains only diversified mutual funds, you do not need to list the account at all.
- If you have a Defined Benefit Pension Plan, you must identify the plan but do not need to list any of its contents. State if the Plan holds any stock with the company. (*This is the older type of plan before 401k's where the former employer guarantees payments in a certain amount to the employee when he or she retires.*)

Ex: Incorrect: The Boeing Company

Correct: Boeing Defined Benefit Pension Plan - (contains no stock)

- If you have a Defined Contribution Retirement Plan which allows you to pick the investments (such as an IRA, 401K, 403B), you MUST LIST:

(1) the full name of the retirement account

Ex: Incorrect: "IRA"

Correct: "Bank of America IRA"

(2) all of the holdings (*other than diversified mutual funds*).

Ex: Bank of America IRA

- Microsoft

- Boeing (etc.)

- **TIAA-CREF** - Identify who holds the account and list the funds.

Ex: Incorrect: (S) TIAA-CREF Account

Correct: (S) TIAA-CREF Account (University of Maryland, College Park)

- TIAA Traditional Annuity

- CREF Real Estate Annuities Fund

Annuities- Give full name of annuity and state whether fixed or variable. If variable, list the holdings.

Life Insurance- Give full name of company and type (whole, term, universal, or variable). If variable, list the holdings.

Brokerage or other Investment Accounts- You must list the holdings in these accounts. This includes 529 education plans.

Trusts - You must list the holdings of a trust in which you have a vested beneficial interest, even if it is uncertain when your right to possession will begin.

Private Limited Partnerships (LP) - You must list or provide a printout of all the holdings in the private LP.

PART II: LIABILITIES

The threshold for listing a liability is:

- over \$10,000 owed at any time during the reporting period, other than a loan from a financial institution or business entity granted on terms made available to the general public
- a loan over \$10,000 from an individual, such as a friend or business associate.

Do not list:

- Your mortgage, student loan or credit card (*if from a financial institution or business entity granted on terms made available to the general public*)
- Loans secured by automobiles, household furniture, or appliances (*unless the loan exceeds the purchase price of the item it secures.*)
- Personal loans you owe to family members (*such as spouse, parent, sibling, or child of you, your spouse, or your dependent child*).

PART III: OUTSIDE POSITIONS

- Only list your own (*and not anyone else's*) outside positions. (*These are personal positions you hold outside your official position at NASA. Do not list any position you hold as part of your official NASA duties.*)
- You must list positions with business entities, non-profit or volunteer organizations, and educational institutions (*whether or not you are paid*) if you hold one of the following positions:
 - employee
 - consultant
 - officer
 - director
 - trustee
 - general partner
 - proprietor
 - representative
 - executor
- Do not list positions with religious, social, fraternal, or political entities.
- If you list any outside positions, you should contact your local NASA legal office if you do not have a current approved outside activity request. You can find more information in NASA's Supplemental Regulation on Outside Employment (5 C.F.R. § 6901).

PART IV: AGREEMENTS OR ARRANGEMENTS:

- If you (*this section is not for your spouse's information*) have a retirement plan through a former employer, then you must report the plan in Part IV because it is an agreement or arrangement with your former employer.

Ex:	Column 1:	Column 2:
	The Boeing Company	Will receive pension benefits
	(Orlando, Florida)	(defined benefit plan)

- List severance payments here if your former employer is continuing payments.
- List any agreements or arrangements for future employment, including the date you accepted the employment offer.

Ex:	Column 1:	Column 2:
	Hartford & Brown	Employment agreement with Hartford & Brown.
	(San Diego, CA)	Starting work as an attorney in July 2009.
		Entered into agreement in October 2008.

PART V: GIFTS AND TRAVEL REIMBURSEMENTS

- This section only applies to you (*and not your spouse or children.*)
- Do not list anything you received:
 - gifts of travel in connection to official NASA travel (*such as if an entity paid for your expenses to travel to a meeting to participate or be a speaker on behalf of NASA*)
 - from relatives
 - as bequests or inheritance
 - as gifts of hospitality at the donor's residence or personal premises
 - by your spouse or dependent children independent of you.

SIGNATURE: Before signing, you must review the PDF of the form to ensure it is complete and accurate. If you are filing electronically, you must use your NASA IDMAX username and password to electronically sign the form.

- *Information about IDMAX: You will need an IdMAX username (e.g. jsmith) and password to login and sign your form.* If you do not have an IdMAX username and/or password, please select the following link and follow the instructions for obtaining an account:

<https://idmax.nasa.gov/idm/instructions.jsp>

- If you have an IdMAX account, but do not recall your password, select the following link:

<https://idmax.nasa.gov/idm/user/login.jsp>

- If you require any assistance obtaining these log-in credentials, please contact the IdMAX helpdesk at 1-866-419-6297.

If you have any questions on how to complete the form, please consult an ethics official at your local NASA Center.